IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE THIRD DAY OF APRIL
TWO THOUSAND AND SIX

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No.6397 of 2006

Between:

Sri Siva Sai Agencies,
18-1084, High Road, Chittoor – 517 001,
a firm represented by its Managing Partner,
Sri G.Sivaji Rao.

..... PETITIONER

AND

Commercial Tax Officer, Chittoor-I Circle,
Chittoor Division, Tirupathi-Kattamanchi Road,
Beside Devi Theatre,
Chittoor – 517 --1

.....RESPONDENT

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The respondent-Commercial Tax Officer passed an order on 05-09-2005 giving sales tax credit of Rs.52,007/- (Rupees fifty two thousand seven only) to the petitioner. This order is now modified by the respondent-

Commercial Tax Officer himself by order dated 02-03-2006. There is no provision in the Andhra Pradesh Value Added Tax Act and the Rules framed therein, which gives power to the Commercial Tax Officer to revise his own orders. The power of revision is available to Officers, higher in rank to the Commercial Tax Officer. As such, the order passed by the respondent-Commercial Tax Officer on 02-03-2006 is without jurisdiction and is liable to be set aside.

Accordingly, the Writ Petition is allowed, and the impugned order of the respondent dated 02-03-2006 is set aside. However, if the competent authorities under the Act are of the view that the order passed by the respondent-Commercial Tax Officer on
05-09-2005 needs to be revised, they are at liberty to do so.

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(Bilal Nazki, J)

3rd April, 2006

(G.Chandraiah, J)

Note:
Furnish CC in two days
(B/o) LUR